

**MAHARASHTRA AUTHORITY FOR ADVANCE RULING**

**GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.**

**(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)**

**BEFORE THE BENCH OF**

**(1) Shri. AJAYKUMAR V. BONDE, Joint Commissioner of State Tax, (Member)**

**(2) Ms. PRIYA JADHAV, Joint Commissioner of Central Tax, (Member)**

ARN No.	AD270421022318F
GSTIN Number, if any/ User-id	27AACCG9337F1Z6
Legal Name of Applicant	M/s. Goldmedal Electrical Private Limited
Registered Address/Address provided while obtaining user id	Building No.2, Shripal Industrial Estate, Valliv Road, Valliv, Vasai East, Palghar-401208
Details of application	GST-ARA, Application No. 04 Dated 19.04.2021
Concerned officer	
Category	Other
Heard	1. Received letter dated 22.08.2023 for Withdrawal of Advanced Ruling Application. 2. Ms. Neha Jain, Advocate, authorized person of M/s. <b>Goldmedal Electrical Private Limited</b>
Issue/s on which advance ruling required	➤ Determination of the liability to pay tax on any goods or services or both ➤ Whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 04/2021-22/B-19

Mumbai, dt. 08.05.2024

**PROCEEDINGS**

**(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)**

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] by M/s. **Goldmedal Electrical Private Limited**, the applicant, seeking an advance ruling in respect of the following questions.

- 1) Whether the applicant is required to cross the charge internal expenses for HO/CO and what would be value of cross charge?
- 2) Whether HO/CO of applicant can ISD registered and distribute third party expenses?

The applicant requested through a letter dated 22.08.2023 that they may be allowed to voluntarily withdraw their subject application filed on 19.04.2021 for following reasons: -

***"Applicant get clarification by CBIC with vide Circular no. 199/11/2023-GST, dated 17<sup>th</sup> July 2023."***



Preliminary e-hearing was held on Google Meet on 30.04.2023. The Authorized representative of the applicant, Ms. Neha Jain, Advocate, authorized person requested for withdraw of application filed for Advanced Ruling voluntarily and unconditionally.


The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

**ORDER**

**(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)**

***The Application in GST ARA Form No. 01 of M/s. Goldmedal Electrical Private Limited, vide reference Online ARA Application Dated 19.04.2021 is disposed of, as being withdrawn voluntarily and unconditionally***



  
AJAYKUMAR V. BONDE  
(MEMBER)

  
PRIYA JADHAV  
(MEMBER)

PLACE - Mumbai

DATE -- 08/05/2024

**Copy to:-**

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The Joint Commissioner of State Tax, Mahavikas for Website.

**Note:-**An Appeal against this advance ruling order shall be made before, The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15<sup>th</sup> floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on [gst.gov.in](http://gst.gov.in) for online appeal application against order passed by Advance Ruling Authority.